

EXISTENCE OF A DIRECTOR OF AUDIT

It should be borne in mind that the nomenclature 'Director Of Audit' was adopted consequent upon the political development of St Lucia from 'colony to state' and ultimately, an independent nation. Other nomenclatures previously used were - Auditor, and Senior Auditor. But irrespective of the various designations, the function of the person appointed Head of the Audit office remained basically the same to ensure accountability. Available records indicate that during the period 1949 to 2009 some twelve (12) persons served in the position of 'Head Of Audit Department' and thus functioned as 'Director Of Audit'.

Previous Heads of the Audit Department

1949-1957	T.D Towers	Principal Auditor
1954-1958	N.B . Stalker	Principal Auditor
1959-1960	J.F. Stratfull (BSC)	Auditor
1960-1963	W.Newton (MBE)	Ag. Senior Auditor
1964-1974	G.A Noon	Director Of Audit
1974- 1984	J.M Daniel	Director Of Audit
1984- 1985	M.D. Polius (BSC) econ	Ag. Director Of Audit
1985-1987	D.R. Aitchison C.A . A.C.M.A.,	Director Of Audit
1987-1993	E. Hippolyte (CGA)	Director Of Audit
1993- 2008	A. Hyacinth (CGA)	Director Of Audit
2007—2008	M. Griffith (LLB)	Ag. Director Of Audit
2009 - Current	A. Bonnette (MBA)	Director Of Audit

WHAT DOES THE OFFICE AUDIT

- All the Government Departments and Agencies, along with their Boards funds and special accounts.
- Statutory Bodies and Government Companies although these corporations differ widely in the nature of their activities, the size of their budget, their source of funding and the degree of their independence
- Special Government—Wide issues. Some of these investigations may be into subjects or issues which apply right across government, such as accountability of Statutory Bodies, management of payroll costs, to name a few.

AUDIT PRODUCTS

- Financial Audits
- Compliance Audits
- Performance Audits
- Special/request Audits

This brochure was designed to inform the public on the role and function of the office. Hope you find it interesting.



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OFFICE OF THE DIRECTOR OF AUDIT

AUDITING FOR PARLIAMENT



Mrs. Averil James Bonnette
DIRECTOR OF AUDIT

OUR MISSION

TO PROMOTE GREATER ACCOUNTABILITY IN THE PUBLIC SERVICE THROUGH A PROFESSIONAL APPROACH TO MONITORING AND REPORTING ON WHETHER MONIES APPROPRIATED BY PARLIAMENT WERE APPLIED AS APPROPRIATED; WHETHER EXPENDITURE CONFORMS TO THE AUTHORITY THAT GOVERNS IT ON THE EFFICIENCY, ECONOMY AND EFFECTIVENESS OF GOVERNMENT SPENDING

TOWARDS GREATER ACCOUNTABILITY

HISTORY

The office of the Director Of Audit was established in the St. Lucia Constitution Order No.12 of 1978 and the Audit Act No. 26 of 1988.

The Audit Act enables the Director of Audit to assist Parliament in holding the Government accountable. Section 7 of the Audit Act empowers the Director of Audit to examine the accounts of Saint Lucia including those relating to the Consolidated Fund; Public Bodies; Statutory Bodies Government Companies. These audits will enable members of Parliament to obtain information to judge whether Government spent public funds for purposes authorized by Parliament and resources are used economically and efficiently.

The Audit Office therefore plays an important role in the process by which Saint Lucians are governed

RESPONSIBILITY

Section 9(a) of the Audit Act directs the Director of Audit to report annually to the House of Assembly, through the Minister of Finance, on the result of his/her inquiries, and to have the report ready within a period of six months after the close of each Financial year. It is up to the Director of Audit to decide what is to be drawn to the attention of Parliament. Accuracy and fairness are imperative

INDEPENDENCE

The office of the Director of Audit is a constitutional office that reports to the House of Parliament through the Minister of Finance, but is not a part of the government itself. This independence from the government of the day is vital if the Audit Office is to perform its work effectively and make unbiased judgments. The Director of Audit must be free of obligations to any individual or institution and be free from fear of arbitrary dismissal or retaliation. Annually the office reports through the Minister of Finance, to Parliament, which uses the information provided by the Director of Audit to call the government to account for its handling of public funds through the Public Accounts Committee. The Director of Audit, then, is a servant of Parliament, and not the government of the day.

THE PUBLIC ACCOUNTS committee

The Committee holds hearings on the contents of the report of the Director of Audit, calling before it public servants from the audited organization and the staff of the Audit Office. The Director of Audit is usually present and gives advice when the committee questions public servants on issues raised in the report.

After the hearings, the committee reports to the House of assembly, commenting on the Audit findings and recommending possible action to eliminate the kind of problems identified by the Director of audit. Parliament is able to call to account those who are entrusted with the physical, human and financial resources provided by taxpayers. The work of the Public accounts Committee, therefore, completes the cycle of accountability. It is then up to Government to respond to the committee's recommendations.

THE PUBLIC ACCOUNTS

An important part of the Director of Audit's responsibilities is the examination of the Public Accounts of St. Lucia. The Public Accounts are the Government's Financial Statements which give a picture of its financial affairs and account for the monies it has collected and spent.

Under section 7 (b) of the Audit Act:

“ the Director of Audit is directed to examine the several Financial Statements”

“and shall express his/her opinion as to whether they present fairly information in accordance with stated accounting policies of the Government of Saint Lucia and on a basis consistent with that of the preceding year together with any reservations he/she may have”.

To permit the Director of Audit to express such an opinion, certain audit work including what is referred to as the “compliance” and “attest” functions, are carried out by the office in Government Departments and Agencies each year. In its audit of “compliance the Audit Office observes whether the laws, the budget, regulations, provisions, cabinet conclusions, establishment circulars etc. have been complied with. The “attest” function is concerned with the verification of information conveyed by the administration to Parliament and the function of reporting certain types of information directly to the Legislature.